

# Now Open: Provider Relief Fund Portal for Reporting

On July 1, 2021, the U.S. Department of Health and Human Services (HHS) opened its Provider Relief Fund [Reporting Portal](#) through the Health Resources and Services Administration (HRSA).

Remember, this first 90-day reporting window — **closing on September 30, 2021** — is for reporting by Provider Relief Fund (PRF) recipients who received one or more PRF distributions exceeding \$10,000, in the aggregate, during Payment Received Period 1 (April 10, 2020, to June 30, 2020). You can review the updated [Reporting Requirements Notice](#) for information on subsequent reporting deadlines and [register](#) in the Reporting Portal (if you have not yet completed this initial step).

HHS and HRSA also provided several resources, including a 73-page [Reporting User Guide](#) and specific [Reporting Portal FAQs](#), to assist PRF recipients in complying with their mandatory reporting requirements. The Reporting User Guide provides detailed instructions for navigating page-by-page through the Reporting Portal, complete with sample screenshots from the portal and [Data Entry Worksheets](#). We encourage all PRF recipients to review this User Guide thoroughly before beginning their mandatory PRF reporting.

HHS also released new PRF [Frequently Asked Questions \(FAQs\)](#) on July 1, which, among other matters, resolved several pressing questions about how recipients may calculate lost revenue and whether losses from one “period of availability” can be carried forward to other periods. Here is a summary of some of the key issues within the new guidance:

- **If a Reporting Entity has more lost revenue for a “Payment Received Period” than it received PRF payments for the same period, can that lost revenue be carried forward and applied against payments received during later “Payment Received Periods” and included in the lost revenues reported during later reporting periods?**  
Yes. PRF payments may be applied to expenses and lost revenues according to the availability period of funding. However, expenses and lost revenues may not be duplicated. Specifically, payments received may not be applied to the same expenses and lost revenues that PRF payments received in prior payment periods that were already reimbursed. The Payment Received Periods described in the June 11, 2021, Post-Payment Notice of Reporting Requirements determine the period of availability of funding and when reports are due.
- **How will HRSA calculate lost revenues for providers that select Option i (Comparison of Actual Lost Revenues) or Option ii (Comparison of Budgeted to Actual Lost Revenues) at the time of reporting?**  
For Option i and Option ii, lost revenues are calculated for each quarter during the period of availability, as a standalone calculation, with 2019 quarters serving as a baseline. For each calendar year of reporting, the applicable quarters where revenues were lost are then totaled to determine an annual lost revenues amount. The annual lost revenues are then added together.
- **What is the baseline comparison period for providers that report on patient care revenue using Option i (Comparison of Actual Lost Revenues) or Option ii (Comparison of Budgeted to Actual Lost Revenues)?**  
Quarters from 2019 will serve as the baseline period of comparison.

Many recipients suffered substantial financial losses in the spring and early summer of 2020 when COVID-19 induced shutdowns were most severe. Lost revenues incurred during HHS’ Payment Received Period 1 (April 10, 2020, to June 30, 2020) were therefore sizeable. In conversations with our clients, however, patient revenues seemed to have

recovered for some PRF recipients in the latter part of 2020, such that many PRF recipients did not have significant lost revenue during HHS' Payment Received Period 2 (July 1, 2020, to December 31, 2020).

The take away being that if HHS had not allowed PRF recipients to carry forward losses from previous Payment Received Periods and apply them to subsequent Payment Received Periods, PRF recipients might have faced the possibility of having to refund significant amounts of their PRF distributions in those later Payment Received Periods, notwithstanding the fact that they had material unreimbursed lost revenue leftover from prior Payment Received Periods.

With the new July 1 guidance, HHS has now clarified that lost revenue incurred during one Payment Received Period, may be carried forward and included as lost revenue in subsequent Payment Received Periods, provided that doing so does not constitute "double dipping" for lost revenue already reimbursed in prior Payment Received Periods.

#### **Odds and Ends:**

- The Reporting User Guide cautions PRF recipients that each time they log into the portal, a unique 6-digit passcode will be sent to the contact email address provided during registration. The PRF recipient must enter this passcode along with a valid password to access the portal. The verification code email will come from a [PRFReporting-NoReply@hrsa.gov](mailto:PRFReporting-NoReply@hrsa.gov) email address. It is recommended that portal users add this email address to their email safelist.
- For additional PRF reporting assistance, consider [registering to attend](#) HRSA's webinar on July 8, 2021, at 3 p.m. EST, "Introduction to the PRF Reporting Portal."
- HHS maintains its Provider Support Line at (866) 569-3522 (for TTY dial 711). Hours of operation are 8 a.m. to 11 p.m. EST.

*Hopefully, this new guidance will bring a welcomed sigh of relief to many PRF recipients heading into this holiday weekend. Our Chambliss team will continue to monitor the latest information coming from HHS and HRSA. In the meantime, please contact [Jed Roebuck](#) or your relationship attorney if you have questions or need additional information.*